

ANNUAL REPORT

OF

Name: PRESCOTT CITY OF MUN WTR UTY

Principal Office: 800 BORNER STREET NORTH

PRESCOTT, WI 54021-2012

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854 Madison, WI 53707-7854 (608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

Version: 4.04i

SIGNATURE PAGE

I WILLIAM OMDAHL	of
(Person responsible for account	nts)
PRESCOTT CITY OF MUN WTR UTY	, certify that I
(Utility Name)	
am the person responsible for accounts; that I have examined the knowledge, information and belief, it is a correct statement of the the period covered by the report in respect to each and every many	e business and affairs of said utility for
	03/28/2002
(Signature of person responsible for accounts)	(Date)
ENAMOS OSSIOSO	
FINANCE OFFICER	_
(Title)	

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PRESCOTT CITY OF MUN WTR UTY
Utility Address: 800 BORNER STREET NORTH
PRESCOTT, WI 54021-2012

When was utility organized? 1/14/1914

Report any change in name:

Effective Date: Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR WILLIAM OMDAHL

Title: FINANCE OFFICER

Office Address:

800 BORNER STREET NORTH

PRESCOTT, WI 54021

Telephone: (715) 262 - 5544 **Fax Number:** (715) 262 - 5764

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6632 **Fax Number:** (715) 832 - 2345

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: BRIAN CLEMENT

Title: PRESIDENT

Office Address:

800 BORNER STREET NORTH

PRESCOTT, WI 54021

Telephone: (715) 262 - 5544 **Fax Number:** (715) 262 - 5764

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE. WI 54702-0690

Telephone: (715) 858 - 6632 **Fax Number:** (715) 832 - 2345

E-mail Address:

Date of most recent audit report: 2/26/2002

Period covered by most recent audit: JANUARY 1, 2001 TO DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: JEFF KITTELSON
Title: UTILITY MANAGER

Office Address:

800 BORNER STREET NORTH

PRESCOTT, WI 54021

Telephone: (715) 262 - 5544 **Fax Number:** (715) 262 - 5764

E-mail Address:

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

MR GARY BENEDICT, COUNCIL PRESIDENT MR BRIAN CLEMENT, COUNCIL MEMBER

MR RANDY HENDRICKSON, COUNCIL MEMBER MR JEFF KITTLESON, PUBLIC WORKS DIRECTOR

MR WILLIAM OMDAHL, UTILITY MANAGER MR BILL PRYOR, COUNCIL MEMBER

MR LEO SIMONES, COUNCIL MEMBER

MR JIM VICK, COUNCIL MEMBER MS SHEILA WOJTOWICZ, MAYOR

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:	
Fiffi Name.	
Contact Person:	
Title:	
Telephone:	
Fax Number:	
E-mail Address:	
Contract/Agreeme	ant beginning anding dates.

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			,
Operating Revenues (400)	362,691	353,880	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	156,363	133,558	2
Depreciation Expense (403)	80,264	65,357	_ 3
Amortization Expense (404-407)	0	0	4
Taxes (408)	62,245	58,677	5
Total Operating Expenses	298,872	257,592	
Net Operating Income	63,819	96,288	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income OTHER INCOME	63,819	96,288	_
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	7,808	42,717	10
Miscellaneous Nonoperating Income (421)	0	0	_ 11
Total Other Income	7,808	42,717	
Total Income	71,627	139,005	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	_ 12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	71,627	139,005	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	72,290	75,544	_ 14
Amortization of Debt Discount and Expense (428)	31,975	3,210	15
Amortization of Premium on DebtCr. (429)	0		_ 16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	_ 18
Interest Charged to ConstructionCr. (432)	0		19
Total Interest Charges	104,265	78,754	
Net Income	(32,638)	60,251	
EARNED SURPLUS	C24 470	F02 C02	20
Unappropriated Earned Surplus (Beginning of Year) (216)	631,172	503,682	_ 20
Balance Transferred from Income (433)	(32,638)	60,251	21
Miscellaneous Credits to Surplus (434) Miscellaneous Debits to SurplusDebit (435)	56,382	67,239	_ 22
. ,	57,300	0	23
Appropriations of SurplusDebit (436) Appropriations of Income to Municipal FundsDebit (439)	0	0	_ 24 _ 25
Total Unappropriated Earned Surplus End of Year (216)	597,616	631,172	20

INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	_
Expenses of Utility Plant Leased to Others (413):		_
NONE	0	_ 2
Total (Acct. 413):	0	_
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	_
Nonoperating Rental Income (418):		
NONE	0	_ 4
Total (Acct. 418):	0	_
Interest and Dividend Income (419):		
INTEREST AND DIVIDEND INCOME	7,808	5
Total (Acct. 419):	7,808	_
Miscellaneous Nonoperating Income (421):		
NONE	0	_ 6
Total (Acct. 421):	0	_
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	_
Other Income Deductions (426):		
NONE	0	_ 8
Total (Acct. 426):	0	_
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX EQUIVALENT FORGIVEN	56,382	9
Total (Acct. 434):	56,382	_
Miscellaneous Debits to Surplus (435):		
PSC ADJUSTMENTS PER DWCCA-4850-JPL	42,468	_ 10
PRIOR PERIOD ADJUSTMENT OF ACRRUED VACATION AND SICK LEAVE	14,832	11
Total (Acct. 435)Debit:	57,300	_
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	_ 12
Total (Acct. 436)Debit:	0	_
Appropriations of Income to Municipal Funds (439):		
NONE	0	13
Total (Acct. 439)Debit:	0	_

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs & Expenses of Merchandising, Jo		_	-	_	_	
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- 1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	362,691	0	0	0	362,691	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0 [0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	362,691	0	0	0	362,691	- =

DISTRIBUTION OF TOTAL PAYROLL

- 1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- 2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- 3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	0	0	0	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	0	0	0	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,544,196	3,652,960	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	725,600	644,147	2
Net Utility Plant	2,818,596	3,008,813	-
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	283,857	207,723	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	53,667	49,289	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible AccountsCr. (144)	0	0	13
Receivables from Municipality (145)	14,003	11,401	14
Materials and Supplies (150)	12,965	6,599	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	364,492	275,012	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	54,529	57,739	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	143,828	0	20
Total Deferred Debits	198,357	57,739	
Total Assets and Other Debits	3,381,445	3,341,564	:

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	342,638	342,638	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	597,616	631,172	23
Total Proprietary Capital	940,254	973,810	
LONG-TERM DEBT			
Bonds (221)	1,530,000	1,590,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,530,000	1,590,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,596	547	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,889	6,227	32
Other Current and Accrued Liabilities (238)	16,974		33
Total Current and Accrued Liabilities	26,459	6,774	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES	_		
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION Contributions in Aid of Construction (271)	884,732	770,980	41
·	·		
Total Liabilities and Other Credits	3,381,445	3,341,564	=

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,544,196	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
Total Utility Plant	3,544,196	0	0	0	
Accumulated Provision for Depreciation and Amo	rtization:				
Accumulated Provision for Depreciation of Utility Plant in Service (110)	725,600	0	0	0	10
Total Accumulated Provision	725,600	0	0	0	
Net Utility Plant	2,818,596	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)
Balance first of year	644,147	. ,	. ,	. ,	644,147
Credits During Year					
Accruals:					
Charged depreciation expense (403)	80,264				80,264
Depreciation expense on meters					
charged to sewer (see Note 3)	2,689				2,689
Accruals charged other					
accounts (specify):					
	0				0
Salvage	0				0
Other credits (specify):					
					0
Total credits	82,953	0	0	0	82,953
Debits during year					
Book cost of plant retired	0				0
Cost of removal	0				0
Other debits (specify):					
P.S.C. Adjustment DWCCA-4850-JF	1,500				1,500
Total debits	1,500	0	0	0	1,500
Balance End of Year	725,600	0	0	0	725,600
Composite Depreciation Rate?	No				
If yes, what is the rate?					

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- 2. Other items may be grouped by classes of property.
- 3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify): NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	_
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	_

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)		
Balance first of year	(0	1
Additions:			
Provision for uncollectibles during year	(0	2
Collection of accounts previously written off: Utility Customers		0	3
Collection of accounts previously written off: Others	(0	4
Total Additions		0	
Deductions:		_	
Accounts written off during the year: Utility Customers	(0	5
Accounts written off during the year: Others	(0	6
Total accounts written off		0	
Balance end of year		0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	•

Total End of Year	Amount Prior Year	
0	0	1
12,965	6,599	2
0	0	3
0	0	4
0	0	5
0	0	6
12,965	6,599	_
	End of Year 0 12,965 0 0 0 0	End of Year Prior Year 0 0 12,965 6,599 0 0 0 0 0 0 0 0 0 0 0 0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

	Written O			
Debt Issue to Which Related (a)	Amount (b)	Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181) UNAMORTIZED DEBT DISCOUNT	31,975	428	54,529	
Total	31,973	420	54,529 54,529	'
Unamortized premium on debt (251)		_		
NONE	0	0	0	2
Total		_	0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	342,638	1
Changes during year (explain):		
NONE	0	2
Balance end of year	342,638	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 WATER BONDS	03/15/1999	12/15/2018	4.60%	1,530,000	1
	1	Total Bonds (A	ccount 221):	1,530,000	_

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

		Final		Principal
	Date of	Maturity	Interest	Amount
Account and Description of Obligation	Issue	Date	Rate	End of Year
(a and b)	(c)	(d)	(e)	(f)

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	62,246	2
Charged electric department expense	0	3
Charged sewer department expense	1,050	4
Other (explain):		
none		5
Total Accruals and other credits	63,296	
Taxes paid during year:		
County, state and local taxes	56,382	6
Social Security taxes	6,441	7
PSC Remainder Assessment	473	8
Other (explain):		
NONE	0	9
Total payments and other debits	63,296	
Balance end of year	0	

Date Printed: 04/22/2004 9:33:54 AM

INTEREST ACCRUED (ACCT. 237)

- 1. Report below interest accrued on each utility obligation.
- 2. Report Customer Deposits under Account 231.

	Interest Accrue	d		Interest Accrue	d
Description of Issue (a)	Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Balance End of Year (e)	
Bonds (221)					
1999 REVENUE BONDS	6,227	72,290	72,628	5,889	1
Subtotal	6,227	72,290	72,628	5,889	-
Advances from Municipality (223)					•
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	6,227	72,290	72,628	5,889	

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CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

		Elect	ric				
Particulars (a)	Water (b)	Distribution (c)	Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	770,980	0	0	0	0	770,980	1
Add credits during year:							
For Services	28,486	0	0	0	0	28,486	2
For Mains	74,416	0	0	0	0	74,416	3
Other (specify):							
HYDRÀNTS	10,850	0	0	0	0	10,850	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	884,732	0	0	0	0	884,732	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Investment in Municipality (123): 0 1 NONE 0 1 Total (Acct. 123): 0 2 Other Investments (124): 0 2 NONE 0 2 Total (Acct. 124): 0 2 Special Funds (125): 0 3 NONE 0 0 3 Total (Acct. 125): 0 3 4 NONE 0 0 4 Total (Acct. 141): 0 4 ONE 0 5 66 5 6 5 66 5 6 7 </th <th>Particulars (a)</th> <th>Balance End of Year (b)</th> <th></th>	Particulars (a)	Balance End of Year (b)		
Total (Acct. 123): 0 Cheer Investments (124): 2 Total (Acct. 124): 0 2 Special Funds (125): NONE 0 3 Total (Acct. 125): 0 2 Total (Acct. 141): 0 4 Total (Acct. 141): 0 4 Total (Acct. 141): 0 5 5,8667 5 5,8667 5 5 5,8667 5 5,8667 5 5,8667 5 5,8667 5 5,8667 5 5,8667 5 5,8667 5 5,8667 5 5,8667 5 5,8667 5 5,8667 5 5,8667 5 5,8667 5 5,8667 5 <th co<="" td=""><td></td><td></td><td></td></th>	<td></td> <td></td> <td></td>			
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Receivables from Municipality (145): DUE FROM OTHER FUNDS 14,003 12 Total (Acct. 145): 14,003 12 Prepayments (165): 0 13 NONE 0 13 Extraordinary Property Losses (182): 0 14 NONE 0 14 Total (Acct. 182): 0 0 Other Deferred Debits (183): OTHER 143,828 15			• •	
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Total (Acct. 145): 14,003 Prepayments (165): NONE 0 13 Total (Acct. 165): 0 14 NONE 0 14 Total (Acct. 182): 0 Other Deferred Debits (183): OTHER 143,828 15		14,003	12	
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Total (Acct. 165): Extraordinary Property Losses (182): NONE 0 14 Total (Acct. 182): 0 0 Other Deferred Debits (183): 0 143,828 15	Prepayments (165):			
Extraordinary Property Losses (182): NONE	NONE	0	13	
NONE 0 14 Total (Acct. 182): 0 Other Deferred Debits (183): 0 OTHER 143,828 15	Total (Acct. 165):	0	_	
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Other Deferred Debits (183): OTHER 143,828 15			- '	
OTHER 143,828 15		-	_	
		143,828	15	
			_	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE	0 16	
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0 17	
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

- 1. The data used in calculating rate base are averages.
- 2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- 3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						_
Utility Plant in Service	3,598,578	0	0	0	3,598,578	1
Materials and Supplies	9,782	0	0	0	9,782	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	684,873	0	0	0	684,873	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	827,856	0	0	0	827,856	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	2,095,631	0	0	0	2,095,631	
Net Operating Income	63,819	0	0	0	63,819	8
Net Operating Income as a percent of						
Average Net Rate Base	3.05%	N/A	N/A	N/A	3.05%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

- 1. The data used in calculating proprietary capital are averages.
- 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)		
Average Proprietary Capital		_	
Capital Paid in by Municipality	342,638	1	
Appropriated Earned Surplus	0		
Unappropriated Earned Surplus	614,394	3	
Other (Specify): NONE	0	4	
Total Average Proprietary Capital	957,032		
Net Income			
Net Income	(32,638)	5	
Percent Return on Proprietary Capital	-3.41%		

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:
1. Acquisitions.
2. Leaseholder changes.
3. Extensions of service.
4. Estimated changes in revenues due to rate changes.
5. Obligations incurred or assumed, excluding commercial paper.
6. Formal proceedings with the Public Service Commission.
7. Any additional matters.

Date Printed: 04/22/2004 9:33:55 AM

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

a/c #183 P.S.C. adjustment DWCCA-4850-JPL recording a deferred debit relating to water tower refurbishing.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

----Original Message----

From: Thomas Kiewel [mailto:tkiewel@prescottcity.org]

Sent: Monday, January 06, 2003 8:55 AM

To: peter.leege@psc.state.wi.us

Subject: 2001 Analytical Review - Prescott

Mr. Leege:

Here is our response to your inquiry.

Issue 1:

The capital project fund financed the mains and services additions through the issuance of debt. The plant was then contributed to the water utility.

Issue 2:

This will be watched with the 2002 report. It was an oversight on the 2001 report.

FYI: Bill Omdahl is no longer with the city of Prescott. I have replaced him as the city's finance officer. I have discussed these matters with our auditors, Virchow, Krause & Co. If you have further questions, please call me at 715-262-5544 or call Jim Murray with Virchow, Krause & Co. at 715-833-1717 ext. 15.

Sincerely,

Thomas Kiewel City of Prescott

December 19, 2002

Mr. William Omdahl, Finance Officer City of Prescott Municipal Water Utility 800 Borner Street North Prescott, WI 54021-9999

2001 Analytical Review DWCCA-4850-PJL

Dear Mr. Omdahl:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

- 1. Please explain the source of the dollars in the capital improvement fund described in the footnotes of the mains and services schedules as the method of financing the additions reported in those schedules.
- 2. During our review we noted that while the utility reports \$3,436,399 for

FINANCIAL SECTION FOOTNOTES

Utility Plant, Jan 1 on line 22 of the Property Tax Equivalent schedule or page W-7, the Total Utility Plant total of lines 1 through 9 of the Net Utility Plant schedule on page F-7 of the 2000 annual report is \$3,652,960. Please confirm that in the future you will report the Jan. 1 Utility Plant value on page W-7 using the previous year total from the Net Utility Plant schedule, page F-7.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege Financial Specialist Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\4850 Prescott.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	354,535	1
Total Sales of Water	354,535	-
Other Operating Revenues		
Forfeited Discounts (470)	537	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,619	_ 6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	8,156	_
Total Operating Revenues	362,691	-
Operation and Maintenenance Expenses		
Source of Supply Expenses (600-605)	10,347	_ 8
Pumping Expenses (620-625)	13,136	9
Water Treatment Expenses (630-635)	0	_ 10
Transmission and Distribution Expenses (640-655)	34,970	11
Customer Accounts Expenses (901-904)	25,276	_ 12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	72,634	_ 14
Total Operation and Maintenenance Expenses	156,363	-
Other Operating Expenses		
Depreciation Expense (403)	80,264	15
Amortization Expense (404-407)	0	16
Taxes (408)	62,245	17
Total Other Operating Expenses	142,509	
Total Operating Expenses	298,872	- -
NET OPERATING INCOME	63,819	_
		=

WATER OPERATING REVENUES - SALES OF WATER

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- 2. Report estimated gallons for unmetered sales.
- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
- 4. Account 460, Unmetered Sales to General Customers Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461).
- 5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	_
Metered Sales to General Customers (461)				-
Residential	1,428	111,606	170,758	4
Commercial	30	24,016	36,746	5
Industrial	10	3,225	4,934	6
Total Metered Sales to General Customers (461)	1,468	138,847	212,438	•
Private Fire Protection Service (462)	1		1,369	7
Public Fire Protection Service (463)	1		128,673	8
Other Sales to Public Authorities (464)	18	7,878	12,055	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	_ 12
Total Sales of Water	1,488	146,725	354,535	=

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.	
--	--

Thousands of
Customer Name Point of Delivery Gallons Sold Revenues

(a) (b) (c) (d)

NONE

OTHER OPERATING REVENUES (WATER)

- 1. Report revenues relating to each account and fully describe each item using other than the account title.
- 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	128,673	_ 1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify): NONE	0	4
Total Public Fire Protection Service (463)	128,673	
Forfeited Discounts (470):		-
Customer late payment charges	537	5
Other (specify):		-
NONE	0	6
Total Forfeited Discounts (470)	537	-
Miscellaneous Service Revenues (471):		-
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	_
Rents from Water Property (472):		_
NONE	0	8
Total Rents from Water Property (472)	0	_
Interdepartmental Rents (473):		_
NONE	0	9
Total Interdepartmental Rents (473)	0	_
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,430	10
Other (specify): SEASONAL WATER HOOKUPS	1,189	11
Total Other Water Revenues (474)	7,619	- ''
· <i>'</i>	7,019	-
Amortization of Construction Grants (475): NONE	0	12
Total Amortization of Construction Grants (475)	<u>0</u>	- 12
Total Amortization of Construction Chants (473)		_

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
SOURCE OF SUPPLY EXPENSES	
Operation Labor (600)	7,669
Purchased Water (601)	0
Operation Supplies and Expenses (602)	132
Maintenance of Water Source Plant (605)	2,546
Total Source of Supply Expenses	10,347
PUMPING EXPENSES	
Operation Labor (620)	353
Fuel for Power Production (621)	
Fuel or Power Purchased for Pumping (622)	12,122
Operation Supplies and Expenses (623)	391
Maintenance of Pumping Plant (625)	270
Total Pumping Expenses	13,136
WATER TREATMENT EXPENSES Operation Labor (630)	•
Chemicals (631)	0
Chemicals (631) Operation Supplies and Expenses (632)	0
Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635)	0
Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635)	0
Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses TRANSMISSION AND DISTRIBUTION EXPENSES	0 0 0 0
Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses TRANSMISSION AND DISTRIBUTION EXPENSES Operation Labor (640)	0 0 0 0 18,270
Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses TRANSMISSION AND DISTRIBUTION EXPENSES Operation Labor (640) Operation Supplies and Expenses (641)	0 0 0 0 0 18,270 16,003
Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses TRANSMISSION AND DISTRIBUTION EXPENSES Operation Labor (640) Operation Supplies and Expenses (641) Maintenance of Distribution Reservoirs and Standpipes (650)	0 0 0 0 0 18,270 16,003
Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses TRANSMISSION AND DISTRIBUTION EXPENSES Operation Labor (640) Operation Supplies and Expenses (641) Maintenance of Distribution Reservoirs and Standpipes (650) Maintenance of Mains (651)	18,270 16,003 0 458
Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses TRANSMISSION AND DISTRIBUTION EXPENSES Operation Labor (640) Operation Supplies and Expenses (641) Maintenance of Distribution Reservoirs and Standpipes (650) Maintenance of Mains (651) Maintenance of Services (652)	18,270 16,003 0 458 141
Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses TRANSMISSION AND DISTRIBUTION EXPENSES Operation Labor (640) Operation Supplies and Expenses (641) Maintenance of Distribution Reservoirs and Standpipes (650) Maintenance of Mains (651) Maintenance of Services (652) Maintenance of Meters (653)	18,270 16,003 0 458 141 98
Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses TRANSMISSION AND DISTRIBUTION EXPENSES Operation Labor (640) Operation Supplies and Expenses (641) Maintenance of Distribution Reservoirs and Standpipes (650) Maintenance of Mains (651) Maintenance of Services (652) Maintenance of Meters (653) Maintenance of Hydrants (654)	18,270 16,003 0 458 141 98 0
Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses TRANSMISSION AND DISTRIBUTION EXPENSES Operation Labor (640) Operation Supplies and Expenses (641) Maintenance of Distribution Reservoirs and Standpipes (650) Maintenance of Mains (651) Maintenance of Services (652)	18,270 16,003 0 458 141 98

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
CUSTOMER ACCOUNTS EXPENSES	
Meter Reading Labor (901)	1,733
Accounting and Collecting Labor (902)	22,793
Supplies and Expenses (903)	750
Uncollectible Accounts (904)	0
Total Customer Accounts Expenses	25,276
SALES EXPENSES	
Sales Expenses (910)	0
Total Sales Expenses	0
ADMINISTRATIVE AND GENERAL EXPENSES Administrative and General Salaries (920)	33,974
	33,974
Office Supplies and Expenses (921)	2,359
Administrative Expenses TransferredCredit (922)	0
Outside Services Employed (923)	13,583
Property Insurance (924)	3,326
Injuries and Damages (925)	0
Employee Pensions and Benefits (926)	19,373
Regulatory Commission Expenses (928)	0_
Miscellaneous General Expenses (930)	19
Transportation Expenses (933)	0
Maintenance of General Plant (935)	0
Maintenance of General Plant (935) Total Administrative and General Expenses	72,634

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		56,382	1
Less: Local and School Tax Equivalent on		1,051	2
Meters Charged to Sewer Department			
Net property tax equivalent		55,331	
		,	
Social Security		6,441	3
PSC Remainder Assessment		473	4
Other (specify):			
NONE		0	5
Total tax expense		62,245	

PROPERTY TAX EQUIVALENT (WATER)

- 1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- 3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
- 5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- 6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
- 7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)
County name			Pierce			1
SUMMARY OF TAX RATES						
State tax rate	mills		0.190759			3
County tax rate	mills		5.274433			
Local tax rate	mills		6.575642			
School tax rate	mills		8.144165			6
Voc. school tax rate	mills		1.735884			7
Other tax rate - Local	mills		0.000000			8
Other tax rate - Non-Local	mills		0.000000			9
Total tax rate	mills		21.920883			10
Less: state credit	mills		1.114440			11
Net tax rate	mills		20.806443			12
PROPERTY TAX EQUIVALENT CALC	ULATIO	N				 13
Local Tax Rate	mills		6.575642			14
Combined School Tax Rate	mills		9.880049			15
Other Tax Rate - Local	mills		0.000000			16
Total Local & School Tax	mills		16.455691			17
Total Tax Rate	mills		21.920883			18
Ratio of Local and School Tax to Total	al dec.		0.750686			19
Total tax net of state credit	mills		20.806443			20
Net Local and School Tax Rate	mills		15.619097			21
Utility Plant, Jan. 1	\$	3,436,399	3,436,399			22
Materials & Supplies	\$	6,599	6,599			23
Subtotal	\$	3,442,998	3,442,998			24
Less: Plant Outside Limits	\$	0	0			25
Taxable Assets	\$	3,442,998	3,442,998			26
Assessment Ratio	dec.		1.048448			27
Assessed Value	\$	3,609,804	3,609,804			28
Net Local & School Rate	mills		15.619097			29
Tax Equiv. Computed for Current Yea	ar \$	56,382	56,382			30
Tax Equivalent per 1994 PSC Report	\$	39,723				31
Any lower tax equivalent as authorized						32
by municipality (see note 6)	\$					33
Tax equiv. for current year (see note	6) \$	56,382				34

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WATER UTILITY PLANT IN SERVICE

- 1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT	· ·		
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	_
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,020	0	_ 4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	_ 6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	210,928	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	215,948	0	_
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	48,767	2,378	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	55,638	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	18,050	0	20
Total Pumping Plant	122,455	2,378	_
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	6,800	0	23
Total Water Treatment Plant	6,800	0	-
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,550	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	-
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	5,020	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	210,928	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	215,948	•
PUMPING PLANT Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	253,501	304,646	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	80,000	135,638	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	18,050	20
Total Pumping Plant	0	333,501	458,334	•
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	20,000	26,800	23
Total Water Treatment Plant	0	20,000	26,800	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	5,550	24
Structures and Improvements (341)	0	0		25
	O .	· ·	· ·	

WATER UTILITY PLANT IN SERVICE

- 1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,427,256	0	26
Transmission and Distribution Mains (343)	1,323,100	74,416	27
Fire Mains (344)	0	0	28
Services (345)	242,266	7,861	29
Meters (346)	128,330	12,292	30
Hydrants (348)	133,334	10,850	31
Other Transmission and Distribution Plant (349)	0	0	_ 32
Total Transmission and Distribution Plant	3,259,836	105,419	_
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	5,480	0	37
Stores Equipment (393)	42,441	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	47,921	0	_
Total utility plant in service directly assignable	3,652,960	107,797	_
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	3,652,960	107,797	=

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	(798,543)	628,713	26
Transmission and Distribution Mains (343)	0	65,686	1,463,202	27
Fire Mains (344)	0	0	0	28
Services (345)	0	8,495	258,622	29
Meters (346)	0	0	140,622	30
Hydrants (348)	0	6,300	150,484	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	0	(718,062)	2,647,193	•
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	0	34
Office Furniture and Equipment (391)	0	0	0	35
Computer Equipment (391.1)	0	0	0	36
Transportation Equipment (392)	0	0	5,480	37
Stores Equipment (393)	0	0	42,441	38
Tools, Shop and Garage Equipment (394)	0	0	0	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	0	42
SCADA Equipment (397.1)	0	148,000	148,000	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	148,000	195,921	_
Total utility plant in service directly assignable	0	(216,561)	3,544,196	-
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	0	(216,561)	3,544,196	=

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply

	3	ources of water Sup	ppiy		
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			12,089	12,089	- 1
February			11,775	11,775	2
March			11,889	11,889	3
April			11,324	11,324	4
May			13,720	13,720	5
June			15,028	15,028	6
July			20,755	20,755	7
August			17,498	17,498	8
September			14,344	14,344	9
October			12,830	12,830	10
November			11,314	11,314	11
December			12,033	12,033	12
Total annual pumpage	e 0	0	164,599	164,599	_
Less: Water sold				146,725	13
Volume pumped but no	ot sold			17,874	14
Volume sold as a perce	ent of volume pumped			89%	15
Volume used for water	production, water quality	and system mainten	ance	82	16
Volume related to equip	oment/system malfunctio	n		1,365	17
Non-utility volume NOT	included in water sales			0	18
Total volume not sold b	out accounted for			1,447	19
Volume pumped but ur	accounted for			16,427	20
Percent of water lost				10%	21
If more than 25%, indic	ate causes and state wh	at action has been tal	ken to reduce water los	s:	22
Maximum gallons pump	ped by all methods in any	y one day during repo	orting year (000 gal.)	1,365	23
Date of maximum: 10)/1/2001				24
Cause of maximum:					25
Trailer court main brea	ak. It was not reported u	ntil one dayafter it ha	ppened.		_
Minimum gallons pump	ed by all methods in any	one day during repor	rting year (000 gal.)	161	26
Date of minimum: 5/	12/2001				27
Total KWH used for pu	mping for the year			320,330	_ 28
If water is purchased:V	endor Name:				29
P	oint of Delivery:				30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth \in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	_
192 FLORA STREET	#2	420	8	167,140	Yes	1
840 HILTON	#3	286	8	273,255	Yes	2
1004 DEXTER	#4	288	8	211,304	Yes	3

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SOURCES OF WATER SUPPLY - SURFACE WATERS

	Intakes				
Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	

NONE 1

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PUMPING & POWER EQUIPMENT

- 1. Use a separate column for each pump.
- 2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
- 3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2 PUMPING EQUIPMENT	#3 PUMPING EQUIPMENT	PUMPING EQUIPMENT	1
Location	WELL # 2	WELL # 3	WELL #4	2
Purpose	Р	Р	Р	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	LAYNE NW	HYDRAMATIC	5
Year Installed	1959	1971	1999	6
Туре	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	1,000	1,000	8
Pump Motor or				9
Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	PEERLESS	10
Year Installed	1959	1971	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification	L #3 STANDBY EQUIPMENT		14
Location	WELL # 3		15
Purpose	S		16
Destination	D		17
Pump Manufacturer	WAUKESHA		18
Year Installed	1971		19
Туре	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,000		21
Pump Motor or			22
Standby Engine Mfr	WAUKESHA		23
Year Installed	1971		24
Туре	NATURAL GAS		25
Horsepower	150		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

- 1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
- 2. Use a separate column for each using additional copies if necessary.
- 3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	# 2	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4 5
Year constructed	1976	1998		6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		7
Elevation difference in feet (See Headnote 3.)	214	214		9 10
Total capacity in gallons (actual)	250,000	250,000		11
WATER TREATMENT PLANT Disinfection, type of equipment (gas, liquid, powder, other) Points of application (wellhouse, central facilities, booster station, other)				12 13 14 15 16
Filters, type (gravity, pressure, other, none)				18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20 21 22
Is a corrosion control chemical used (yes, no)?				23 24
Is water fluoridated (yes, no)?				25

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WATER MAINS

- 1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- 2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
- 3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
- 4. Explain all reported adjustments as a schedule footnote.
- 5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

		_		ľ	Number of Fee	et		_
		_				Adjustments		_
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	252	148	0	0	400	_ 1
M	D	2.000	1,026	0	0	(1,000)	26	2
Р	D	2.000	1,000	0	0	1,000	2,000	_ 3
M	D	4.000	8,950	0		(413)	8,537	4
Α	D	6.000	400	0		(309)	91	5
M	D	6.000	63,315	240	0	0	63,555	6
M	D	8.000	31,179	1,562	0	1,245	33,986	
M	D	10.000	2,600	0	0	0	2,600	8
M	D	12.000	5,700	0	0	0	5,700	9
M	D	14.000	550	0	0	0	550	10
Total Within M	lunicipality		114,972	1,950	0	523	117,445	_ _
Total Utility		=	114,972	1,950	0	523	117,445	_

WATER SERVICES

- 1. Explain all reported adjustments as a schedule footnote.
- 2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
- 4. Report services separately by pipe material and diameter.
- 5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	755	0	0	0	755	4	1
M	1.000	181	27	0	(7)	201	87	2
M	1.500	23	0	0	0	23	0	3
M	2.000	13	0	0	0	13	0	4
M	3.000	0	0	0	1	1	0	5
М	4.000	8	0	0	0	8	0	6
Total Utili	ty	980	27	0	(6)	1,001	91	

METERS

- 1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
- 2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- 3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,330	42	0	40	1,412	55	1
0.750	3	0	0	(1)	2	0	2
1.000	22	0	0	1	23	1	3
1.250	4	0	0	0	4	1	4
1.500	6	0	0	1	7	0	5
2.000	13	0	0	0	13	0	6
3.000	1	0	0	0	1	0	7
4.000	2	0	0	0	2	0	8
Total:	1,381	42	0	41	1,464	57	

Classification of	f All	Meters at End	d of Y	ear by	y Customers
-------------------	-------	---------------	--------	--------	-------------

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (I)	Wholesale, Inter- Department or Utility Use (m)		Total (o)	
0.625	1,303	76	7	11	0	15	1,412	_ 1
0.750	1	1	0	0	0	0	2	2
1.000	1	17	1	1	0	3	23	_ 3
1.250	0	4	0	0	0	0	4	4
1.500	1	6	0	0	0	0	7	_ 5
2.000	0	5	1	7	0	0	13	_ 6
3.000	0	0	0	1	0	0	1	7
4.000	0	0	1	1	0	0	2	8
Total:	1,306	109	10	21	0	18	1,464	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

- 1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- 2. Explain all reported adjustments in the schedule footnotes.
- 3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						-
Outside of Municipality	0	0	0	0	0	1
Within Municipality	188	3	0	7	198	2
Total Fire Hydrants	188	3	0	7	198	=
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	_

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 60

Number of distribution system valves end of year: 273

Number of distribution valves operated during year: 30

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

a/c #605 Repair and maintenance costs decreased because there were less repairs on meters in the current year.

a/c #622/641 In prior year electricity for pumping was included in 641. Auditor placed it in proper account, 622, in current year.

a/c #640/652/653 These accounts included amounts that were misclassified in prior year P.S.C. report. Wages were reported in a/c 652/653 instead of 640

a/c #920 Increase relates to the addition of an assistant public works director.

a/c #923 Increase is caused by engineering costs related to the Canton Street Project.

a/c #924 In prior year insurance was not allocated between funds. In current year auditor allocated property insurance expense between funds.

Water Utility Plant in Service (Page W-08)

Colum (f) Adjustments are needed relating to P.S.C. adjustments DWCCA-4850-JPL.

Water Mains (Page W-15)

Column (e) Additions were financed through the capital improvements fund.

Column (g) Adjustments are needed relating to the beginning balances being incorrect. Also per P.S.C. adjustments from DWCCA-4850-JPL. Adjustments were also needed to adjust to ending balance at 12/31/01.

Water Services (Page W-16)

Column (d) Additions were financed through the capital improvements fund.

Column (f) Adjustments are needed relating to the beginning balances being incorrect. Also per P.S.C. adjustments from DWCCA-4850-JPL.

Meters (Page W-17)

Column (e) Adjustments are needed because the beginning inventory numbers were incorrect.

Hydrants and Distribution System Valves (Page W-18)

Column (e) Adjustments are needed because seven hydrants were not included in the P.S.C. report. Six of these hydrants are located in a new development and one is located by a pumphouse.

The city has adopted a plan that tests each valve and hydrant every two years.